

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1296, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 7, line 33, delete "Sales" and insert "**The following apply in**
- 2 **the determination of whether sales**".
- 3 Page 7, line 34, after "radio" insert "**programming by any means**
- 4 **are in this state:**
- 5 (1) Sales of a broadcaster are in this state if the commercial
- 6 domicile of the broadcaster's customer is in this state.
- 7 (2) In addition to the sales covered by subdivision (1), part of
- 8 the other sales of a broadcaster are in this state if:
- 9 (A) the commercial domicile of the broadcaster's customer
- 10 is outside this state; and
- 11 (B) that state does not impose an income tax based on those
- 12 sales.
- 13 The part of the sales, if any, that are in this state is the
- 14 broadcaster's receipts from sales to that customer
- 15 apportioned on the basis of rules and methods that source
- 16 receipts according to the location of listeners, viewers,
- 17 subscribers, or purchasers of television or radio broadcasts.
- 18 Sales to which this subsection applies include income from
- 19 advertising and licensing income from distributing film
- 20 programming or radio programming.
- 21 (t) For purposes of subsection (s), the following definitions

- 1 **apply:".**
- 2 Page 7, delete lines 35 through 40.
(Reference is to HB 1296 as printed February 18, 2013.)

and when so amended that said bill do pass .

Committee Vote: Yeas 10, Nays 1.

Senator Hershman, Chairperson